

Department Of Finance
Office of Management and Budget
Division of Grants Coordination

Grants Management Policies and Procedures



♦ **Effective Date: February 1, 2002** ♦

♦ **Revised, October, 2012** ♦

METROPOLITAN GOVERNMENT OF NASHVILLE AND DAVIDSON COUNTY



DEPARTMENT OF FINANCE
GRANTS MANAGEMENT POLICY AND PROCEDURES
Contents

Introduction	1
Grant Assessments	3
Grant Review Criteria	3
Grant Match Policy	4
What Does DGC Assess When Assessing Grants?.....	5
Grant Applications	7
What Does the Department Have to Do?.....	7
Metro Review/Approval Process	8
What if the Grant is Submitted Electronically?	9
What if the Mayor and/or Council Have to Approve.....	9
When there Isn't Time: Conditional Mayoral Approval.....	10
Award Acceptance	12
If Notified You Will Not Get the Grant	12
Grant Contracts	12
For Recurring Grants	13
Board/Commission Approval.....	13
What Does the Department Have to Do?.....	13
Metro Review/Approval Process	14
Do These Departments Ever Take Grants to Council?	15
What About Amendments?	15
Council Approval	16
What Does the Department Have to Do?.....	16
Metro Approval Process.....	16
What About Amendments?	19
Post Award	20
Miscellaneous.....	24
Grants Monitoring	24
Grants Liaisons.....	24
Unallowable Costs Policy	25
Grant Draw-down and Reimbursement Policy	28
Cash Balances Policy	29

Appendices

Glossary of Acronyms.....	34
Flow Charts	35
Application – No Council Approval	36
Application – Council Approval	37
Award Acceptance – Board/Commission	38
Award Acceptance – Council.....	39
Signature Page Examples.....	40
Forms (Illustrative Purposes Only)	43
Grants Tracking Form; Instructions	45
FastNet Bus. Unit Change/Addition Request.....	45
Legislative Tracking Form	51
Legislative Tracking Form Example.....	52

DEPARTMENT OF FINANCE GRANTS MANAGEMENT POLICY

Effective Date: February 1, 2002

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INTRODUCTION: Grants to local governments support new initiatives, build on or broaden the immediate concerns of local government, and help address issues difficult for localities to fund. They can diversify local government's funding base and help to improve or expand service to citizens in need. Grants designed to impart 'industry' or content knowledge to the participants through providing for training and networking also invest in the intellectual capital of program management. Local government staff who participate in community-wide collaborative grant programs may also be enriched by the ideas and information provided by such links.

Because entering into grant agreements may also have a cost to local governments (e.g., matching requirements, required continuation of the service(s) without additional financial assistance, or indirect costs), responsible local governments provide systems for weighing benefits and costs of grant programs under consideration.

POLICY: It is the policy of Metro Government to develop funding opportunities that are well suited to local needs while controlling the costs associated with financial assistance. The responsibility for initiating, designing, and achieving stated goals and objectives outlined in a grant application come from the technical expertise of departmental program staff and the organizational knowledge of departmental leadership. It is the role of Metro^{*} policy-makers to set priorities for funding development and the role of the Metro Department of Finance to establish policies and procedures which maximize the benefits of grants while minimizing costs to Metro.

Through the Division of Grants Coordination (DGC), the Metro Department of Finance (DOF) shall provide a coordinated approach to the development and management of grant resources. Specific details in the administration of a grant project once it has been approved and accepted may be found in the guidelines and regulations associated with the particular grant. Through

^{*}"Policy-makers" refers to the Mayor, Metro Council, and/or Boards/Commissions with the authority from the Metro Charter to pursue and accept grants.

the DGC, the DOF establishes policies and procedures governing the application for grants, acceptance of grant awards, and post-award aspects of grants management such as central coordination of grants information, grants reporting, and grants closure. This policy is applicable to the agencies, boards and commissions of the general government. Item 10 in the “Post Award Procedures” pertaining to the Grants Database also includes the Metropolitan Nashville Public Schools.

According to Government Accountability Office publication 06-382SP-Vol. II – Principles of Federal Appropriations Law 3rd Ed., a Federal grant is defined as: “a form of assistance authorized by statute in which a federal agency (the grantor) transfers something of value to a party (the grantee) for a purpose, undertaking, or activity of the grantee that the government has chosen to assist. The “thing of value” is usually money, but may, depending on the program legislation, also include property or services. The grantee, again depending on the program legislation, may be a state or local government, a nonprofit organization, or a private individual or business entity.” There is currently no official definition of “grant” which is accepted Metro-wide, and variations on this A-133 definition may be employed within different Metro departments for monitoring, indirect cost, or other purposes. Metro grants may include Federal, State, Corporate, Foundation, or Private grants.

This policy may only be amended by approval of the Director of Finance or his designee.

GRANT ASSESSMENTS

Grant policies and procedures ensure that the projects prioritized for funding development are aligned with the priorities of the policy-makers and have the approval of Departmental and Metro management and (in some cases) of Council. This is realized through (1) Grant Review Criteria, (2) Grant Match Policy, and (3) Grant Application Procedures.

The Grant Review Criteria and Grant Match Policy are intended to encourage the pursuit of grant opportunities which support Metro's goals, while assuring that possible costs to Metro are identified and weighed.

Departments should note that time is of the essence when submitting grant applications. Therefore, DGC should be made aware of all grant pursuits as soon as possible to allow for the completion of the grant preapplication assessment. Grant applications should not be submitted without DGC's assessment and approval of the grant. Most grant applications require Metro Council approval also. Grant applications submitted for which no preapplication/application assessment was conducted run the risk of not being approved by the Finance Director upon award. Further, provisions for any fiscal implications associated with these grants may not be made.

GRANT REVIEW CRITERIA

During the pre-application assessment, the following Financial and Programmatic factors shall be evaluated by the DGC staff.

Financial

- Total cost and total award amount
- Match requirements
- Staffing requirements (including salary and benefits increases for multi-year grants)
- Provision for recovery of indirect costs.

Note that the requirement of the department to document continuation plans (plans for sustaining the program if/when funding is reduced or terminated) reflects the understanding that most grants are temporary. Prior to applying for grants (recurring and new), departments should develop continuation plans which reflect the potential

for loss of funding and the subsequent loss of grant funded positions or program components. Therefore, departments should plan responsibly for either termination/reduction of the program or seek to secure other funding. Note that departments must have a clear continuation plan for program continuance in order to receive DGC approval of grant applications.

Programmatic

- Alignment with Metro's priorities
- Alignment with the Department's strategic plan or Results Matter business plan
- Provision or expansion of services to address critical needs
- Provision of services which assist in complying with an audit recommendation, administrative policy or compliance standard
- Department's capacity to administer the financial and administrative aspects of the grant

GRANT MATCH POLICY

When grant opportunities require a cash match, departments are expected to provide for the match from their own budgets. Match may be identified within the departmental budget by reallocating funds which are not already dedicated to the grant program. For grants that can be anticipated ahead of time such as recurring or existing grants, departments generally have included match dollars in their budget request during the regular Metro budget process. In the past, the Budget Ordinance has included a modest Local Match Contingency Account to provide match dollars for unanticipated, unexpected grant opportunities that were not approved during the regular budget process. In such situations, cash match amounts could be requested from the Local Match Contingency Account. However, as of FY09, there has been no funding provided in the Budget Ordinance for the Local Match Contingency Account.

WHAT, EXACTLY, DOES DGC ASSESS WHEN ASSESSING GRANT APPLICATIONS AND CONTRACTS?

The first stop in the Metro review and approval process for grant applications, grant contracts, and grant amendments is the Division of Grants Coordination. What, exactly, do DGC staff look at when assessing the grants? DGC staff first make sure that all necessary documents, pages, and signatures are included; and check to be sure any budget figures add up. In the case of applications, DGC may double-check to be sure that the applying department is eligible and that the application format complies with the RFP guidelines. But DGC's most important role is that of coordinating the grant approval process within the Department of Finance (DOF). This process includes the following components.

1. Information Technology Related Projects. Grants involving information-technology related projects valued over \$5,000 require an additional week for review by Information Technology Services (ITS) prior to final DGC approval. For such projects, ITS requires that the applicant complete a Grant Proposal Summary (available on DGC IM website on the Policies and Procedures page). If unsure of the need for ITS review and approval, departmental staff should consult with DGC for clarification.
2. Projects Involving Procurement via the RFP Process. If the grant budget includes items that will require preparation of an RFP, it is recommended that Departmental applicants make the Purchasing Agent (862-6639) aware of the anticipated time frame for the procurement.
3. Projects Involving Purchase of Vehicles. If the grant budget includes purchase of vehicles/equipment managed and maintained by the Office of Fleet Management (OFM) or electronics installed and maintained by the Radio Communications Division, Departmental applicants should make the following staff aware of those prospective purchases:
 - a. Office of Fleet Management Contacts: Staci Wall, Fleet Division Manager, at 862-8604.
 - b. Radio Contacts: Jody Clinard at 862-8561 or Ronnie Winton at 862-5115.
4. Indirect Costs. These are shared costs that are incurred for common objectives and therefore cannot be identified specifically with a particular program or activity, but are nevertheless necessary to the operations of the organization. For example, the costs of

operating and maintaining facilities and administrative salaries are generally considered indirect costs. Some grants will reimburse for indirect costs and some will not. It is the responsibility of the Department to determine from the grantor whether indirect costs are allowable. If indirect costs are not allowable, the Department should attach to the GTF documentation indicating as much. If indirect costs are allowable, the Department should contact the Cost Planning and Management Division in the OMB (862-6120) for assistance in how best to recover indirect costs. When indirect costs are allowable only up to a certain rate, the Department should attach to the GTF documentation stating the maximum allowable rate.

*GRANT APPLICATIONS

POLICY: All grant applications must be reviewed and approved by the Director of Finance, Legal, and Risk Management prior to submission. Most applications must also be signed by the Mayor and/or approved by Metro Council. The following procedures apply to new competitive and formula grants. Procedures for approval of recurring grants (for which no new application, plan, or budget is required) are found in the Award Acceptance section. Although formula grants usually require the submission of a plan rather than a competitive application, the same procedures will be followed for new formula grants requiring a plan as for new competitive grants requiring an application proposal. The application process is complex and requires many steps. All parties responsible for the process are encouraged to carry out their tasks in a timely manner. The status of all pending applications may be tracked via the Grants Tracking Database available on the DGC IM website at <http://im/other/finance/grants/grants-tracking.asp>.

WHAT DOES THE DEPARTMENT HAVE TO DO?

1. As soon as Department Staff Identify Financial Assistance Opportunities and Elect to Pursue Grant, the Department Submits to DGC:
 - a. Grants Tracking Form. The Department fills out Part One of the Grant Tracking Form (GTF) and it is submitted via email from the Department to the Division of Grants Coordination (DGC).

For Recurring Grants Requiring Submission of a New Budget. Prior to submitting the proposed budget to the grantor, departmental staff should submit a GTF with both Part One and Part Two completed. In particular, staff must complete the GTF fields relative to Indirect Cost. Staff should also provide to DGC a copy of the budget to be submitted to the grantor (in paper or electronic format).
2. Department Completes Application. The Department works on developing the application proposal (for competitive grants) or plan (for formula grants). Once the application is completed, the head of the Department indicates approval by either signing the application itself or by signing the Application Signature Page (see Appendix) which has been

* To view the Grant Application Procedures in Flow Chart Form, see “Flow Charts” in Appendices.

attached to the application. The Department completes Part Two of the Grant Tracking Form (detailed year-by-year budget information).

3. Department Submits to DGC:
 - a. Grants Tracking Form, Parts I & II (sent electronically)
 - b. Completed Grant Application signed by Department Head (attach Metro Application Signature Page if application form does not include a space for Department Head to sign).
 - c. Legislative Tracking Form (if Council approval is required – see below)
4. Department Submits Application. DGC facilitates the application's movement through the Metro approval process (below), advises when the grant completes that process and the department has permission to submit an electronic application, and (if the grantor requires submission of a paper application) arranges for the approved application to be returned to the Department to submit to the grantor. When the Department submits the application, they advise DGC of the date of submission. NOTE: The Department staff must receive DGC approval before submitting the grant application.
5. Grant Withdrawal. If for any reason, the Department decides to withdraw the grant application, the DGC should be notified, and given the reason for the application's withdrawal.

METRO REVIEW/APPROVAL PROCESS

1. DGC conducts the DOF review of the application (see “WHAT, EXACTLY, DOES DGC ASSESS WHEN ASSESSING GRANT APPLICATIONS AND CONTRACTS?” on Pages 6-7 for details). Grant applications may not move forward until they have been approved by the Cost Planning and Management Division (for indirect cost issues) and, where applicable, Information Technology Services (for information technology purchases). It is anticipated that the pre-application assessment will usually take one to two business days, assuming the GTF has been filled out completely.
2. Deputy Finance Director and Finance Director review and approve application for financial issues. (The actual Finance Department review is coordinated by DGC at the step above.)
3. Risk Management reviews and approves application for risk and insurance issues.
4. Legal reviews and approves application for legal issues.

WHAT IF THE GRANT IS SUBMITTED ELECTRONICALLY?

Sometimes grantors require that grant applications be submitted online. In the absence of a hardcopy application, prior to submission of the application, departments must submit to the DGC for approval:

- a. Grants Tracking Form (sent electronically)
- b. Legislative Tracking Form (if Council approval is required)
- c. Written Narrative detailing the grant which is being submitted, including the “Application Signature Page” (see Appendix) signed by the department head indicating approval of the grant application.

The narrative shall detail the grant for which the department is applying, provide sufficient detail regarding the assurances which will be attested, and include both a copy of the budget to be submitted and a statement indicating that the application will be submitted electronically via the Internet.

Once the application has completed the approval process, DGC will notify the department that the on-line application may be submitted.

WHAT IF THE MAYOR AND/OR COUNCIL HAVE TO APPROVE?

Federal grantors and some others require applications be approved by the applicant’s “governing body” (in addition to the Finance Director, Legal and Risk Management approvals required by the Metro Charter). For Metro Action Commission, Planning Commission, Farmer’s Market, and Metro Health Department, the “governing body” would be the Board or Commission governing the department. For all other departments, the “governing body” is Metro Council. Whenever Council approval is required, the Department must request a resolution from the Council to apply for these grants. That process follows.

1. The Department staff complete the top portion of the Legislative Tracking Form (LTF) describing the grant being applied for and include that form with the GTF and grant application sent to DGC. Suggested wording for the “Title (Caption)” portion of the LTF for a grant application would be –
 “To approve application by (Department Name) for a \$ (amount) grant from the (Grantor Name) to (brief phrase indicating what the funding is for).”

2. After the DGC review/approval of the application, those application documents are then forwarded to the Finance Director's office; the Legislative Liaison in the Mayor's Office; and to Metro Legal for Risk Management review for risk and loss issues, and for Legal review of the application and drafting and signing of the resolution.

Departments should allow considerable lead time in order to make the deadline for filing the resolution in the Clerk's Office as indicated below. Metro Legal requires that all documents that need to be filed for a given Council meeting be received by their office no later than noon, three Fridays prior to the Council meeting. In order for DGC to make that deadline, it is best if DGC receive all necessary documents by no later than the Monday preceding that Friday. (See Page 19 for an example of how this deadline works.) If Legal receives material after its deadline, the document is held until the next filing date.

For a Federal Block Grant, the Federal government requires that a resolution requesting a public hearing must also be filed.

3. Once the resolution is drafted, the documents are sent to the Clerk's Office to be filed with Council. Once filed, the resolution is referred to the Council Budget and Finance Committee, which meets on the Monday before the Tuesday full Council meeting. The recommendation (not binding) of the Budget and Finance Committee is taken before the full Council.
4. The resolution goes before Council and passes or not on one reading. Following the Council meeting, the Mayor can sign the application.
5. The Clerk's Office sends the grant application back to the Department for them to submit. The Department should notify the DGC of the date of submission.

WHEN THERE ISN'T TIME FOR ALL THAT: CONDITIONAL MAYORAL APPROVAL

Sometimes there is not enough time for a grant application to complete all the Council approval steps in time for the application deadline. In those cases, Metro Charter §2.08.045 provides for the Mayor to sign and submit grant applications prior to Council approval (but not prior to Finance, Legal, and Risk Management approval) as long as a statement accompanies the application signature that reads "the application is contingent upon approval of the application by the metropolitan council, by resolution". The

resolution approving the application must be filed as soon as possible, and the applying Department must notify the grantor once Council legally authorizes the application, or (if not) withdraw the application.

Should the department need to pursue conditional Mayoral approval, they should advise DGC of that fact when they first advise DGC of the intent to apply for the grant. DGC will then facilitate the Mayor's signature and return the approved documents to the Department for submission to the grantor. The documents must be submitted to DGC with adequate time for the Mayor to be briefed on the proposed grant, and for the documents to be returned to the Department for submission.

*** AWARD ACCEPTANCE**

POLICY: When a grant award has been approved by the funding agency, the execution of the grant contract by Metro and the funding agency must be concluded before authority to proceed with the project is granted. Grant contracts must be signed by Risk Management Services, Metro Legal and the Director of Metro Finance as well as approved in most cases by **Metro Council and signed by the Mayor. Note that in many cases, award contracts may be received for grants that did not go through the Application process. Most recurring grants are awarded each year without submission of a new application.

PROCEDURES:

IF NOTIFIED THAT YOU WILL NOT GET THE GRANT

If the Department is not successful in winning the grant award, it is recommended that a request be made for feedback on the grant proposal and that the feedback be shared with the Division of Grants Coordination (DGC). Documentation of such feedback can assist the DGC in development of grant-writing training.

GRANT CONTRACTS

By definition, any funding called a “grant” binds Metro to some conditions regarding usage of the funding (otherwise the funding is a “donation”, and is not subject to the policies in this manual). The term “contract” is used in these procedures to describe the written document which states the terms and conditions of the grantor’s provision of funding to Metro. It may be labeled “Contract”, “Agreement”, or “Memorandum of Understanding” and contain legal terminology; or it may be a one-page letter stating that the grantor is providing a certain sum of money for Metro to accomplish some given purpose.

NOTE: Whenever the grantor is an entity other than the Federal or State government or a railroad, the grant contract must be signed by the grantor *first* before any Metro signatures can be affixed. If the recipient department receives such a contract unsigned by the grantor, the contract must be returned to the grantor for signature.

* Instructions regarding procedures for grant contract amendments can be found in the “Post Award” procedures, following.

** Grants for the following departments are accepted by their Boards/Commissions in some or all cases, rather than by Metro Council: Board of Education, Metro Action Commission, Farmer’s Market, and Planning.

FOR RECURRING GRANTS

For multi-year grants with separate contracts for each fiscal year, each time a grant contract is submitted by the grantor for a new fiscal year, the Department must initiate the approval process described below.

COUNCIL APPROVAL VERSUS BOARD/COMMISSION APPROVAL

Under the Metro Charter, all grant contracts must be approved by Risk Management, Legal, the Director of Finance and filed by the Metro Clerk. However, some grant contracts must be accepted by Metro Council, and others must be accepted by the Department's Board or Commission. The procedures for award acceptance will vary depending on which of the above two approvals is required.

***** BOARD/COMMISSION APPROVAL**

Metro Action Commission, Metro Planning Commission, and Farmer's Market have authority in their creation under the Metro Charter or by Private Act to accept some or all of their own grant awards, and they generally do so. The following steps refer to grant contracts which require Board/Commission approval.

WHAT DOES THE DEPARTMENT HAVE TO DO?

1. Board/Commission Approval. When the grant contract is received by the Department,, the Department submits the grant award contract for approval by its Board or Commission, and has the signature page (below) signed by the Department head.
2. Department submits the following to the DGC:
 - a. Grant Tracking Form (GTF), Parts I & II (sent electronically) For grants whose GTF was submitted during the application phase, the Department should add the Award Date, Contract No., and total Amount Awarded to its electronic copy of the previously submitted form, print out the updated form, and submit it to the DGC as indicated. For grants which did not go through the Application Process, the Department must complete the entire GTF except for the fields labeled "Applications Only".
 - b. Original of the grant contract.

*** To view the Board/Commission Approval Process in Flow Chart form, see "Flow Charts" in Appendices.

- c. Signature Page with required Metro signature lines (See “Signature Page Templates” in Appendices for format for the signature page). Where the grantor has not provided space on the contract for signatures by Finance, Legal, Risk Management, and the Clerk, the Department should insert a signature page providing for those signatures in all copies of the contract prior to forwarding the official contract to DGC.
 - d. Legislative Tracking form (if funding has to be appropriated to the department’s budget – see “DO THESE DEPARTMENTS EVER HAVE TO TAKE THE GRANTS TO COUNCIL?” below).
3. The department may have to return the contract to the grantor once the Metro signatures have been affixed, and (if the grantor still needs to sign and return the fully executed contract to Metro) may have to send the contract once signed by the grantor, back to the Metro Clerk’s Office.

METRO REVIEW/APPROVAL PROCESS

1. Upon receipt of the documents sent by the Department, the DGC will review the grant contract and consult with other OMB divisions on any significant adjustments on budgets, matching requirements and/or indirect cost rates (see “WHAT EXACTLY DOES DGC ASSESS WHEN ASSESSING GRANT APPLICATIONS AND CONTRACTS” on Pages 6-7). **Grant contracts may not move forward until they have been approved by the Cost Planning and Management Division (for indirect cost issues) and, where applicable, Information Technology Services (for information technology purchases).** In some cases, this approval will have been secured at the time of application. The DGC will be responsible for moving the award contract through all subsequent reviews.
2. Deputy Finance Director and Finance Director review and approve the contract for financial issues (The actual Finance Department review is coordinated by DGC at the step above), and the Finance Director signs the contract.
3. Risk Management reviews and signs the contract as to risk and insurance issues.
4. Legal reviews the contract for legality and signs the signature page. If it does not pass this review, contact will be made with the Department regarding the issues that the Department needs to resolve with the grantor.
5. The Metro Clerk signs and files the contract.

DO THESE DEPARTMENTS EVER HAVE TO TAKE THE GRANTS TO COUNCIL?

Yes! Sometimes the funds have to be appropriated by Council. While the departments indicated in this section have authority to accept their grant contracts, only Council has authority to appropriate grant revenue to the departments' budgets. In most cases, the appropriation of funding for recurring grants can be handled by including the anticipated grant revenue in the Budget Ordinance. However, if one of the departments in this section receives a grant whose revenue has not yet been appropriated to their budget, Council action to appropriate the revenue will be necessary. In such a case, the department should include a Legislative Tracking Form (LTF) in the documents sent to DGC, and advise DGC that appropriation of the revenue will be needed. Then the Metro Review/Approval Process described under "COUNCIL APPROVAL" (below) takes place.

WHAT ABOUT AMENDMENTS?

Amendments must go through the same approval process as the original contract. While the Mayor is not required to sign the original contract for departments in this section, the Mayor's signature is required on amendments to those contracts. Such departments should be sure the contract amendment signature sheet includes a signature line for the Mayor as well as the Director of Finance, Risk Management Services, Legal, and the Metro Clerk.

COUNCIL APPROVAL

Council approval is required for all departments apart from Metro Action Commission, Metro Planning Commission, and Farmer's Market.

WHAT DOES THE DEPARTMENT HAVE TO DO?

1. When the grant contract is received from the grantor, Departments submit the following to DGC:
 - a. Grant Tracking Form (GTF), Parts I & II (sent electronically) For grants whose GTF was submitted during the application phase, the Department should add the Award Date, Contract No., and total Amount Awarded to its electronic copy of the previously submitted form, print out the updated form, and submit it to the DGC as indicated. For grants which did not go through the Application Process, the Department must complete the entire GTF except for the fields labeled "Applications Only".
 - b. Original of the grant contract.
 - c. Signature Page with required Metro signature lines (See "Signature Page Templates" in Appendices for format for the signature page), signed by the Department head. Where the grantor has not provided space on the contract for signatures by the Mayor, Finance, Legal, Risk Management, and the Clerk, the Department should insert a signature page providing for those signatures in all copies of the contract prior to forwarding the official contract to DGC.
 - d. Legislative Tracking form, with the top section completed (see example in Appendix). Suggested wording for the "Title (Caption)" portion of the LTF for a grant award contract would be –

"To accept a grant of \$ (amount) by (Grantor Name) to (Department Name) to (brief phrase indicating what the funding is for); and appropriate it to the department's budget."
2. Department Head attends the Budget & Finance Committee meeting the day before the Council Meeting at which the legislation to accept the grant award is heard, to answer any questions about the grant.
3. The Department may have to return the contract to the grantor once the Metro signatures have been affixed, and (if the grantor still needs to sign and return the fully executed contract to Metro) may have to send the contract once signed by the grantor, back to the Metro Clerk's Office.

METRO APPROVAL PROCESS

Effective 11/19/02, grants which must be accepted by Metro Council require a Resolution. A resolution requires one reading before Council.

1. Upon receiving the grant documents from the Department, the DGC will conduct the Finance Department review (see ““WHAT EXACTLY DOES DGC ASSESS WHEN ASSESSING GRANT APPLICATIONS AND CONTRACTS” on Pages 5-6). **Grant contracts may not move forward until they have been approved by the Cost Planning and Management Division (for indirect cost issues) and, where applicable, Information Technology Services (for information technology purchases).** In some cases, this approval will have been secured at the time of application. The DGC will be responsible for moving the award contract through all subsequent reviews.
2. Deputy Finance Director and Finance Director review and approve the contract for financial issues (The actual Finance Department review is coordinated by DGC at the step above), and the Finance Director signs the contract.
3. The Legislative Liaison in the Mayor’s Office reviews and approves all the documents.
4. Risk Management reviews and signs the contract as to risk and insurance issues.
5. Legal reviews the contract for legality and signs the signature page. If it does not pass this review, contact will be made with the Department regarding the issues that the Department needs to resolve with the grantor. Once the Legal Department approves the contract, the legislation is written and signed by Legal staff as well as the Director of Finance. As indicated in the “Application” procedures, Departments should note that they should allow considerable lead time in order to make the deadline for filing legislation in the Clerk’s Office (see Item 6 below). Metro Legal requires receipt of all documents requiring legislation by no later than noon three Fridays before the Council meeting in question. In order for DGC to make Legal’s deadline, it is best if DGC receive all documents by no later than Monday of that week.

Example:

For a council Meeting for Tuesday, February 15, Metro Legal would require receipt of documents for filing by noon on Friday, January 28. To make that deadline, DGC must receive the grant documents by Monday, January 24.

JANUARY 2005						
SUN	MON	TUE	WED	THUR	FRI	SAT
23	24 DEADLINE TO GET DOCUMENTS TO DGC	25	26	27	28 DEADLINE TO GET DOCUMENTS TO LEGAL	29
30	31	1	2	3	4 COUNCIL FILING DEADLINE	5
FEBRUARY 2005						
SUN	MON	TUE	WED	THUR	FRI	SAT
6	7	8	9	10	11	12
13	14	15 COUNCIL MEETING	16	17	18	19

6. The Metro Clerk places the legislation to accept the grant award on the agenda for the next Council meeting. Council meets the first and third Tuesday of each month.
7. Council Budget and Finance Committee reviews the legislation at its meeting the day before the Council meeting. Federal grants must also go to the Federal Grants Review Committee; and grants related to a particular committee topic – e.g., libraries – may also go to the committee for that area. The Department head is notified and attends the committee meeting(s) to answer any questions. The committee makes a recommendation (which is only advisory and not binding) to the full Council.
8. The Council as a whole accepts the grant award by Resolution (approved by majority vote at one Council reading).
9. The Mayor signs the contract and legislation. (The exception would be for Metro Health Department contracts, which must be approved by Council, but do not require Mayoral signature.)

10. The Metro Clerk signs the contract attesting to the Mayor's signature, files the contract, notifies the Department and posts the legislation on the Metro website. If the grant contract has already been signed by the grantor, the Clerk's Office keeps the original and sends a copy to the Department. If the grant contract has not already been signed by the grantor, the Clerk's Office sends the original to the Department to secure the grantor's signature and send the contract, now signed by the grantor, back to the Metro Clerk's Office.

WHAT ABOUT AMENDMENTS?

Amendments must go through the same approval process as the original contract.

POST AWARD

POLICY: The Department shall have primary responsibility for grant administration. Staff for the initiating Department shall serve as liaison with the grantor, coordinate activities necessary for successful program performance, maintain program performance data, prepare all reports required by the granting agency and forward the reports to the granting agency. The Department of Finance provides assistance to operating departments in support of fiscal aspects of the grant.

PROCEDURES:

1. Business Units. The Department is responsible for obtaining a Business Unit number for the grant, if needed. The Department electronically submits the “FASTNET Business Unit Change/Addition Request” form to the Division of Grants Coordination (DGC), with the proposed grant budget attached. After approving the request, DGC forwards the form to the Division of Accounts (DOA). DOA creates the Business Unit on the EBS system, then notifies both the budget analyst and the Department.
2. Recording Grant Amount in the Department’s Budget. After approval of the grant contract by the Department’s Board/Commission or by Council, the grant amount must be recorded in the Department’s budget, usually via a Budget Transfer (BX). This will involve an increase in both estimated revenues and expenditures.
 - a. Departments will enter a BX into EBS and submit the BX Authorization Form and a copy of the grant contract signature page showing Finance Director and Director of Law approvals, to the DGC for review and approval. After approval, DGC will attach the Grant cover page showing grant period, Council Resolution Number, and Budget page(s); and forward all the materials to the OMB.
 - b. The Budget Analyst will review and approve the BX and forward it to the Division of Accounts for completion.
3. Amendments. The Department is responsible for initiating approval of all amendments to the grant contracts, which usually (with the exception of departments permitted by Charter to accept their own awards) require a Council resolution. The Department submits the amendment to the DGC for review and signature by the Director of Finance. The Amendment must then pass through the same process described in the “Council Approval”

part of the “Award Acceptance”. Copies of the amendment are also kept by the Metro Clerk, the Department and DGC, just as are copies of the original grant contract.

NOTE: For departments exempted from seeking Council approval for award acceptance, amendments to contracts must be approved by Risk Management Services, the DOF, and Metro Legal, and the Mayor. While such amendments are accepted by their Commissions rather than by Council, they must also be **signed by the Mayor**, despite the fact that it is not necessary for the Mayor to sign the original contract. Such departments should be sure the contract amendment signature sheet includes a signature line for the Mayor.

4. Expenditures. The Department is responsible for tracking and recording all expenditures associated with the grant (including local match amounts) and ensuring that only those expenditures which are eligible under the terms of the grant are charged against the grant. The Department also submits revenue and expenditure reports at the end of the fiscal year to the DOA to be used in preparing the Single Audit schedules (see below).
5. Grant Reimbursements. See “Grant Draw Down & Reimbursement” on Pages 28-29; and “Cash Balances” on Pages 29-31. At the time reimbursement requests are sent to the grantor, the Department should record a Receivable in the general ledger. If the grantor reimburses via ACH wires, departments expecting grant reimbursements should monitor “ACH Wires” on the Financial Operations page of the Finance Department IM website, in order to transfer grantor wires to the grant fund as soon as they are received.
6. Single Audit. For Single Audit reporting, the DOA prepares reports of all direct and pass-through federal and state funds received during the fiscal year. These reports must be prepared in accordance with the Federal Office of Management and Budget requirements, audited annually, and filed with the grantor within nine months after the end of the fiscal year. The Department is responsible for providing to the DOA any information necessary for the completion of the Single Audit as requested. Certain assistance programs are selected for audit by the outside auditors based on criteria outlined in governmental auditing regulations. Those audits necessitate visits to the appropriate departments by the outside auditors. Departments making sub-awards of federal or state funds are responsible for reviewing the Single Audit reports for the subrecipients and ensuring that all findings and questioned costs are addressed and corrected.
7. Grant Reporting. The Department is responsible for all program compliance and reporting. This includes regular fiscal and program reporting according to grant regulations. The Department is also responsible for handling all grantor monitoring visits and responding to

findings arising from such visits. The Department should advise DGC staff when outside monitoring of grants is scheduled, and provide copies of monitoring reports to DGC. Information from these reports can be used to suggest grants training topics for DGC.

8. Indirect Cost Rate Adjustments. Some grants that include indirect costs may have a “Provisional-Final Rate” for their indirect costs. When departments with such grants submit revised indirect cost proposals to the grantor at the end of the fiscal year, they should submit the revised indirect cost proposal to the Cost Planning and Management Division for DOF review and approval prior to submitting it to the Federal or State grantor. For details regarding “provisional-final rate” indirect costs, please see ‘Cost Accounting Manual: Basic Guidelines for the Preparation of Indirect Cost Rate Proposals, Departmental Cost Allocation Plans and Full Cost Accounting Billing Rates’ from the OMB.
9. Grant Closeout. The Department is responsible for filing final reports, initiating the return of funds (if necessary) dealing with any final audits, and carrying out any other closeout activities dictated by the grant requirements. If there is a Metro fund or business unit which should no longer have activity, the Department should contact the DOA to close the fund or business unit on the system to prevent any future postings. Copies of final reports should be provided to DGC.
10. Grants Database. The DGC will maintain a comprehensive database of all grants to Metro (but not including MNPS, MTA, MNAA, and MDHA). This database will be the official list of Metro grants. For each grant, the following information will be included:
 Department, Grant Name, Fiscal and Program Contacts and Phone Numbers, Term, Total Award Amount and Total Match Amount, Current FY Amount, Operating/Capital, Grantor’s name, Fed-State-Corporate-Other, Competitive or Formula, Description, Recurring, FTEs, Accrual/Deferral, State portion of Federal-State awards, Partners, Subrecipients, CFDA# (if applicable), Contract No., Fund, Business Unit, Subledger, information about the budgeting of the grant and of any required cash matches, and indirect cost information.
 At the beginning of each fiscal year, a list of each Department’s previous fiscal year grants will be sent to the Department with a request that the Department staff update the

information and return it to DGC. This information will be used to update the database yearly.

Additionally, as new grant awards are accepted by Council or by the Department's Board/Commission through the year, these grants will be added to the database by DGC, by using information on Grants Tracking Forms submitted for new grants.

A variety of reports are available from the database, including Grant Award Amounts (or FY Budget) by Department, Grant Award Amounts (or FY Budget) by Grantor, and Grant Award Amounts (or FY Budget) by Award Type.

MISCELLANEOUS

1. **Grants Monitoring.**

The Metropolitan Government of Nashville and Davidson County is required to monitor and evaluate the activities of its grant programs to ensure that federal and state awards are used for authorized purposes in compliance with laws, regulations, and the requirements of contracts or grant agreements, and that performance goals are being met. The Office of Financial Accountability (OFA) is responsible for conducting program and fiscal compliance reviews of Metro's financial assistance programs. The reviews include all Metro departments and agencies receiving grants, and other non-profit organizations receiving direct appropriations from Metro. The reviews are performed in accordance with Federal, State, and Local program requirements, applicable laws, regulations, and stated outcomes and results. The primary goal of the OFA is to enhance and strengthen Metro's compliance and accountability for state and federal funds. Monitoring also decreases the risk of departments' losing funding due to deficiencies in their program operations and fiscal accountability. Monitoring aids in identifying problems and resolving them before grantors and other external auditors come in. (The OFA also conducts reviews of the procurement and payment system as well as provide technical assistance and training to departments and other agencies.) See Metro Grants Manual for a detailed description of the policies and procedures governing grants monitoring.

2. **Grants Liaisons.**

One of the tasks of the DGC is to improve coordination of Metro's grant programs, and improving communication between the Finance Department and the other Metro departments is key to achievement of that goal. As changes occur in grants management, it is important that information about grants gets to the right people in Metro in a timely way, and that the DGC staff get the information and input they need from those same people. To facilitate that communication, each department head appoints a Grants Liaison to serve as the point of contact for the DGC staff. The Grants Liaison is someone in the department who is knowledgeable about the Department's internal grants practices. His/her role is

- To channel grants-related information from the DGC to all parties in the Department concerned with grants
- To serve as the conduit for grants-related ideas and information from the Department back to the DGC
- To share ideas and expertise in grants-related meetings and trainings that may be called by the DGC throughout the year
- To help his/her department develop inter-departmental grants policies & procedures

3. **Unallowable Costs**

Unallowable costs for the purpose of this policy are those costs that cannot be included in the direct or indirect costs of a grant. Unallowable costs typically are those that support an activity defined as unallowable by OMB Circular A-87. Unallowable activities are usually outlined in the program guidance and are often further detailed in the binding grant contract. Typically, specific requirements for activities allowed or unallowable are unique to each Federal program and are found in the laws, regulations, and the provisions of the agreements pertaining to the program.

The general criteria affecting allowability of costs under Federal awards are:

- *Reasonable and Necessary* - Costs must be reasonable and necessary for the performance and administration of Federal awards.
- *Allocable* - Costs must be allocable to the Federal awards under the provisions of the cost principles or GASB Standards, as applicable. A cost is allocable to a particular cost objective (e.g., a specific function, program, project, department, or the like) if the goods or services involved are charged or assigned to such cost objective in accordance with relative benefits received.
- *Consistency* - Costs must be given consistent treatment through application of those generally accepted accounting principles appropriate to the circumstances. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances was allocated to the Federal award as an indirect cost.

- *Conformity to Laws, Regulations and Sponsored Agreements* - Costs must conform to any limitations or exclusions set forth in the circulars, Federal laws, State or local laws, sponsored agreements, or other governing regulations as to types or amounts of cost items.
- *Transactions that Reduce or Offset Direct or Indirect Costs* - Costs must be net of all applicable credits that result from transactions that reduce or offset direct or indirect costs. Examples of such transactions include purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds or rebates, and adjustments for overpayments or erroneous charges.
- *Costs Documentation* - Costs must be documented in accordance with OMB Circular A-102 Grants and Cooperative Agreements with State and Local Governments.
- Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.

(OMB A-133 Compliance Supplement-March 2004)

Expectations of Departments Administering Grants

All costs charged to specific grants must adhere to established cost principles in A-102, A-87, and A-133, and must meet the above referenced criteria in addition to any specific cost restrictions imposed by the grantor and/or the pass-through agency. Additionally, costs must be appropriately identified on all documentation to demonstrate properness. It is expected that each department administering grant programs will become familiar with guiding cost principles and ensure that all expenditures under a grant program are aligned with such principles. Doing so works to ensure that only allowable costs are charged to grants and thereby minimize the risk of related audit findings.

Questioned Costs

Costs that, during the course of an audit or monitoring review, are deemed unallowable will generally result in a finding under the specified program. Further, costs resulting in such finding(s) may be questioned by auditors and may be required to be refunded to the grantor.

Questioned costs are those costs that are questioned by the auditor because of an audit finding:

- (1) Which resulted from a violation or possible violation of a provision of a law, regulation, contract, grant, cooperative agreement, or other agreement or document governing the use of Federal funds, including funds used to match Federal funds;
- (2) Where the costs, at the time of the audit, are not supported by adequate documentation; or
- (3) Where the costs incurred appear unreasonable and do not reflect the actions a prudent person would take in the circumstances.

(OMB Circular A-133)

Especial care should be taken during the grant budgeting process and the implementation of funded programs to ensure that all costs charged to specific grants are allowable under the program. This will minimize the risk of a finding and therefore minimize Metro's exposure to risk related to refunds required due to questioned costs. This will further work to maintain a positive relationship between the Metro grantee and the grantor which has funded the specific program.

Standards for Questioned Costs Resolution

Should costs charged to a grant be questioned by the grantor (or their designated auditor) and ultimately required to be refunded to the grantor, Metro departments should comply with grantor requests for information to address the concern.

Departments should also immediately notify the following in the Finance Department:

1. The Budget Analyst in the Office of Management and Budget,
2. The Division of Grants Coordination, and
3. The Office of Financial Accountability.

A copy of all related correspondence regarding the issue shall be forwarded to the Division of Grants Coordination and the Office of Financial Accountability for review. The department shall work with the Office of Financial Accountability to understand and discern the appropriateness of findings prior to responding and

agreeing to the determinations in the report. Should findings be determined appropriate and a refund is requested by the grantor, the Department of Finance will work with the department to examine the implications of the refund on their departmental budget and to determine the most appropriate funding mechanism to effectuate the refund.

4. Grant Drawdowns & Reimbursements.

When grant terms and conditions require that Metro departmental grant recipients make expenditures prior to receiving reimbursement for the expenditures, the grant program is, in effect, borrowing from the MIP (see p. 29 for definition) and will incur interest expense until the reimbursement is received from the grantor.

Because this interest expense adds to the cost of carrying out grant programs, it is Metro government's policy to -

- Minimize the time between the expenditure and reimbursement of grant funds, and
- Make draw-downs prior to expenditure when grant terms permit Metro departmental grant recipients to draw down grant funds, following grantor directives for such draw downs.

Departmental recipients may not request grant revenue as either draw-down or reimbursement until the grant award has been received and accepted by Metro, a Business Unit has been established, and the budget has been established in the general ledger. For this reason, Departmental staff, Division of Grants Coordination (DGC) staff, and other Finance Department staff will make every effort to complete these processes as quickly as possible.

Specific Responsibilities

- a. The Departmental Fiscal Officer is responsible for determining the grant's payment method (draw-down or reimbursement, and at what frequency).
- b. For Draw-Down grants, the department will request the maximum allowable as soon as allowable under the terms of the grant.

- c. For Reimbursement grants, the department will request regular reimbursement no later than 21 days after the end of the grant reporting period (monthly, quarterly, other interval) dictated by the terms of the grant. The department will request final reimbursement no later than 30 days after the close of the grant period dictated by the grant contract.
- d. When requesting funds from the grantor, the department will ask that grantor ACH transfers identify the grant and department recipient, so the the revenue can be credited to the correct fund without delay.
- e. The department will record an Accounts Receivable (A/R) in EBS at the time of invoicing the grantor for reimbursements, and reduce the A/R when the grant revenue is received.
- f. Interest expense from negative MIP will be debited to the appropriate departmental MIP account, which incurred the interest expense.

5. Cash Balances Policy - Grants

Purpose

The purpose of the Cash Balances Policy is to identify the appropriate treatment of metro investment pool (MIP) balances in funds other than the GSD and USD General Funds, the General Purpose School Fund, and the GSD, Schools and USD Debt Service Funds, and to identify required actions to mitigate negative MIP.

Definitions

MIP: The cash from Metro's accounts that are pooled to form the Metro Investment Pool, otherwise known as MIP. These funds are invested daily in order to earn interest.

Negative MIP: A negative average daily cash balance.

Grant: Revenue from non-Metro sources, which is provided for a specific purpose, usually with restrictions set by the grantor. Grants typically involve formal agreements or contracts describing those specific purposes and restrictions.

Match: The portion of allowable grant cost funded by the grant recipient.

General Policies

- Fund cash balances will be reviewed on a monthly basis by the Division of Accounts.
- Funds with a positive average daily cash balance will be treated as investors in the MIP and will earn interest income.
- Funds with a negative average daily cash balance will be treated as borrowers from the MIP and will be charged interest expense.
- Interest income or expense will be determined monthly.
- Interest expense for non-grant funds will be debited to a fund's MIP revenue account.
- Interest expense attributable to grant funds will be charged to the applicable department's operating budget, since interest expense is generally an unallowable grant expense. Exceptions can be made by the Chief Accountant for grants that allow the reimbursement or capitalization of interest charges (in the case of construction projects with grant funding).
- Departments with funds that have ongoing negative MIP are required to develop and submit a plan to the Office of Management and Budget (OMB) and Division of Accounts to eliminate the condition by the end of the current fiscal year. The Director of Finance, upon the request of the responsible department, may postpone the deadline for eliminating the negative MIP based upon an alternative schedule that must be approved by the Director of Finance or his designee.
- The cash balance position of funds should be reviewed by the Cash Investment Committee on a quarterly basis, and the Committee should be kept informed of plans to eliminate negative MIP.

Specific policies by fund type are identified below.

Fund Specific Policies

Special Revenue Funds (grant funds)

Metro grant recipients should always take advantage of grant advances or drawdowns available prior to incurring grant related expenditures. When grant terms and conditions require that Metro departmental grant recipients make expenditures prior to receiving grant funds, the department administering the grant program should be

aware that the grant program is in effect borrowing from the MIP and will incur interest expense that will be charged to the department's operating budget in most circumstances.

Metro grant recipients that are afforded the benefit of grant advances or drawdowns should manage the grant funds efficiently to avoid incurring negative MIP. These departments should drawdown funds in advance of cash needs. Grant funds available in advance of expenditures should be drawn down at the earliest date allowed.

Departments with grants funds that experience negative MIP will have their operating budgets charged for the related interest expense. In instances where a grant program allows interest charges, they should be reported to the grantor for reimbursement. In the event interest expense is permitted by the grantor and is not budgeted by the grant, every effort should be made to budget for interest expense in future funding cycles. Grant recipients will determine the allocation of interest expense across grants, when multiple grants are accounted for in the same fund.

Departments administering grants should take the necessary actions to make sure interest expense is not incurred due to a failure to timely request/apply approved grant funds and/or local match funds. To mitigate interest expense, any available grant funds or local match drawdowns must be processed in a timely manner, which the earliest possible time allowed by the grant provisions. Since most grants are paid through ACH, incoming ACH's should be monitored daily in order to ensure grant funding received is transferred into the grant fund as soon as possible to minimize interest expense.

A receivable for the amount of expenses incurred and submitted to the grantor for reimbursement should be recorded in the general ledger and tracked by grant at the time the reimbursement request is filed. A negative MIP balance in any grant fund at the end of any month that is not 100% offset by receivables from grantors should be investigated and the Department should present an explanation and a plan to eliminate the negative MIP to OMB and to the Division of Accounts within 30 days of the end of that month.

Capital Project Funds

In general, capital project fund cash needs are covered by commercial paper or excess bond proceeds. For capital projects funded partially by grants, the same policy as described for Special Revenue Funds receiving grant funds will apply. Should any projects be in a negative MIP position a plan should be developed by the Finance Department to remedy the situation by the end of the fiscal year.

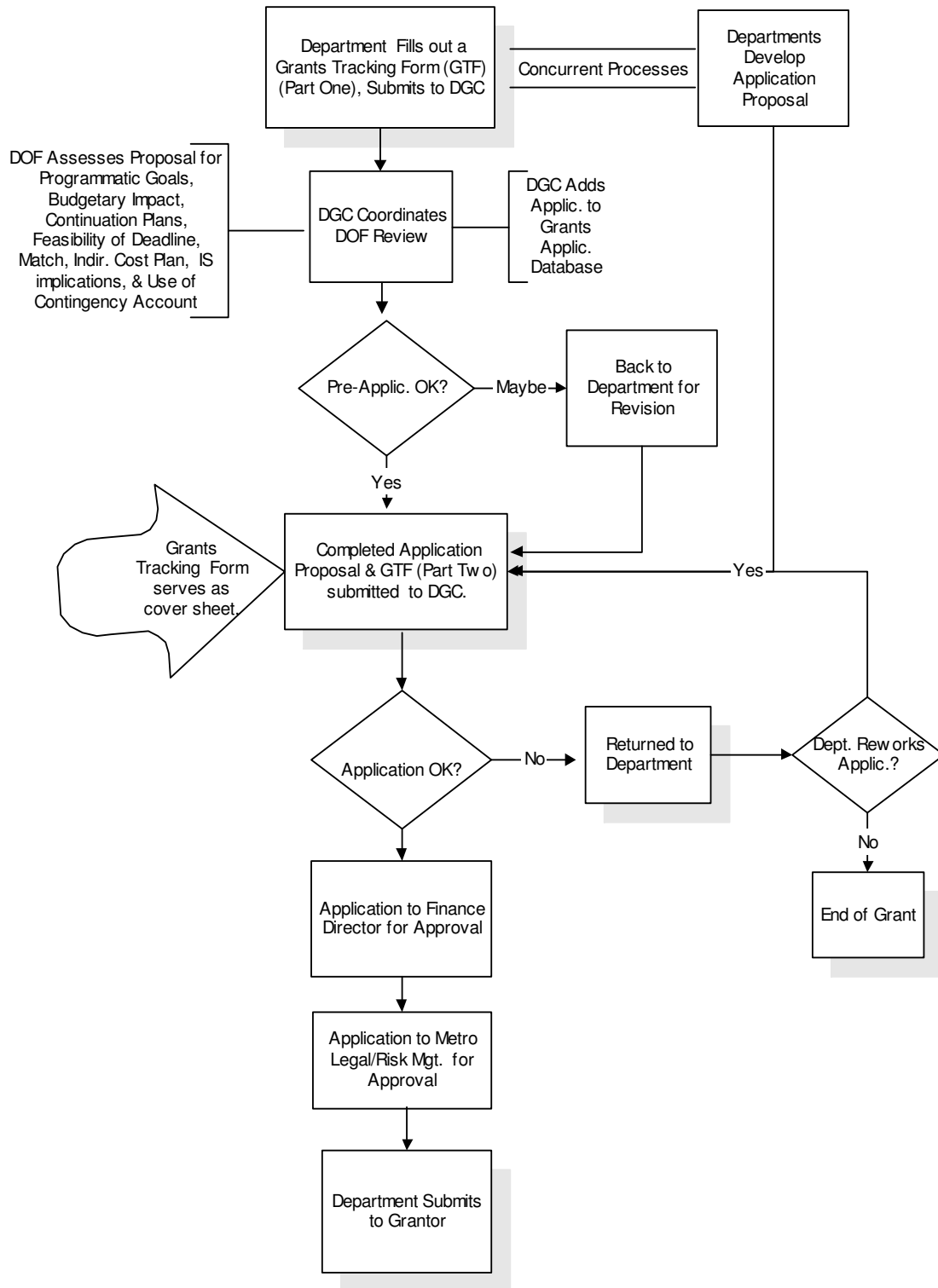
APPENDICES

GLOSSARY OF ACRONYMS

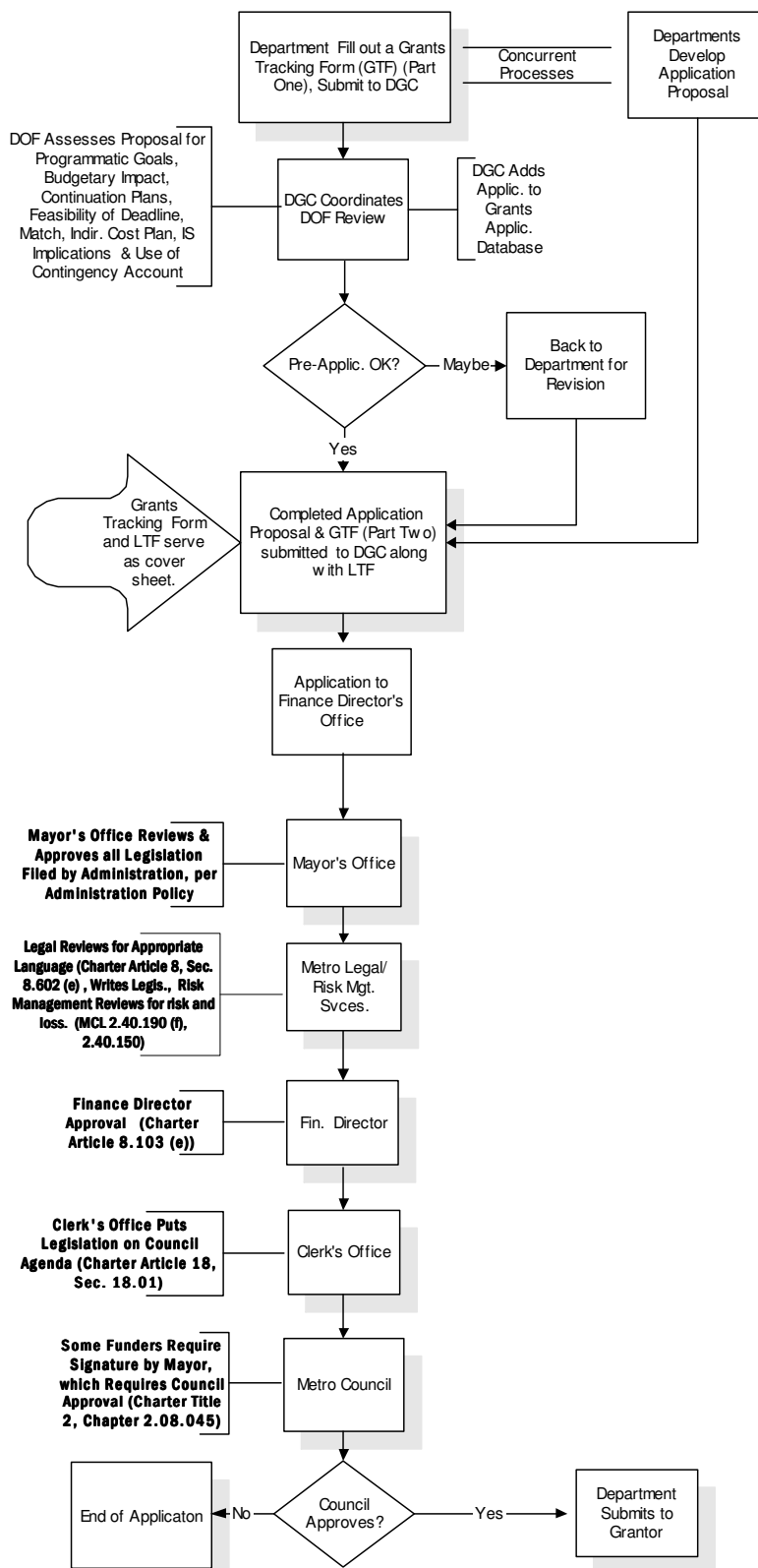
ACRONYM	DEFINITION
BU	Business Unit; a number used to identify subdivisions under Funds on the EBS system.
CAFR	Comprehensive Annual Financial Report; official annual financial report for Metro.
CFDA	Catalogue of Federal Domestic Assistance; a 5-digit number (**.****) unique to a particular type of Federal grant.
DGC	Division of Grants Coordination, a Division of the Office of Management and Budget.
DOA	Division of Accounts, a Division of the Office of Financial Operations.
DOF	Department of Finance
GTF	Grants Tracking Form; completed by the department & submitted to DGC as a cover sheet for grant applications and award contracts.
LTF	Legislative Tracking Form; completed by the department & submitted for either grant applications or award contracts which have to be approved by Metro Council.
MNPS	Metropolitan Board of Education
MDHA	Metropolitan Development and Housing Authority
MNAA	Metropolitan Nashville Airport Authority
MTA	Metropolitan Transit Authority
OFA	Metro Office of Financial Accountability
OFO	Office of Financial Operations, a major component of the DOF.
OMB	Office of Management and Budget in both Metro and on the Federal level; will be preceded by “Federal” if referring to the Federal level. DGC is located within Metro’s OMB.

FLOW CHARTS

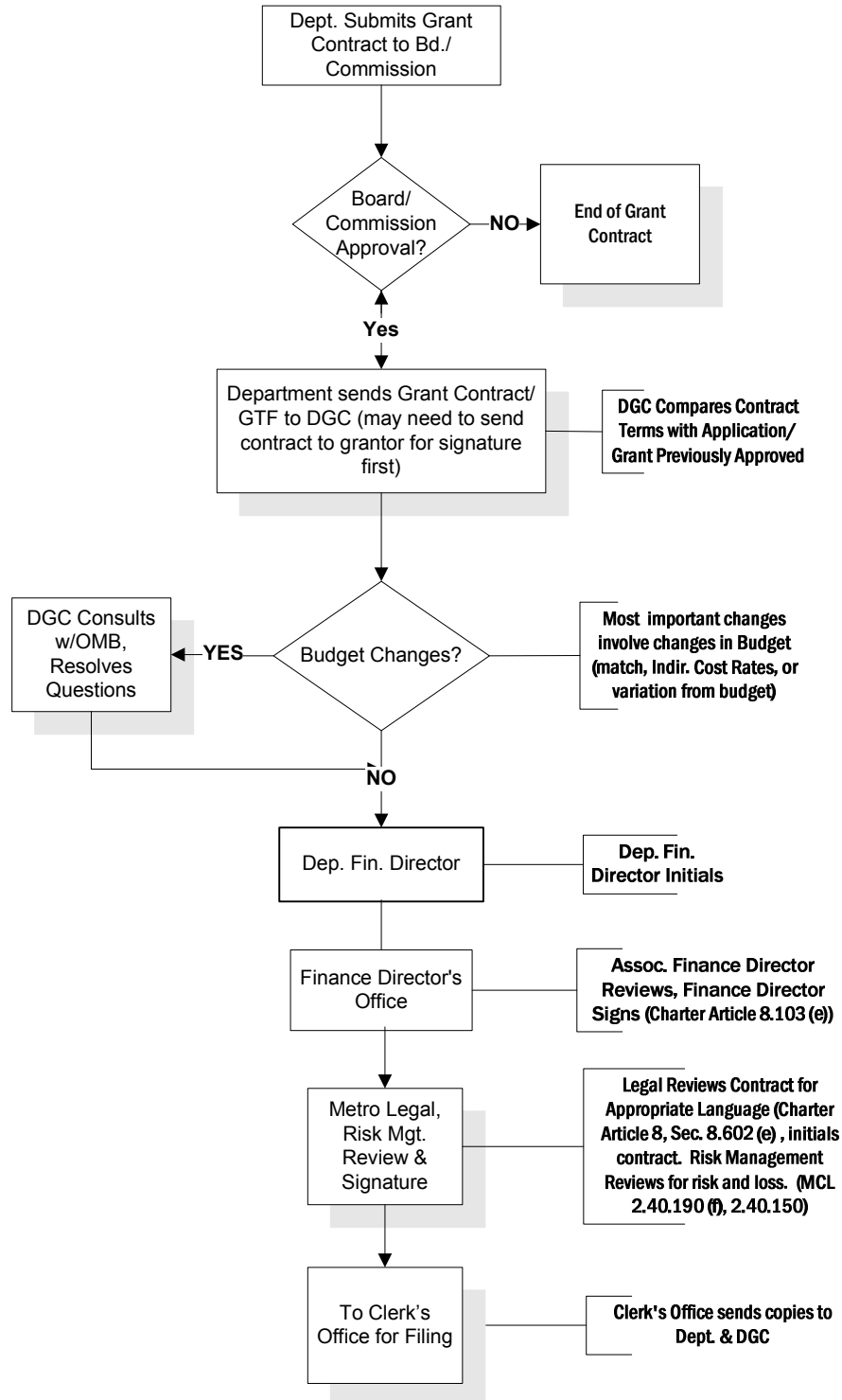
APPLICATION FLOW CHART – NO COUNCIL APPROVAL REQUIRED



APPLICATION FLOW CHART – COUNCIL APPROVAL REQUIRED

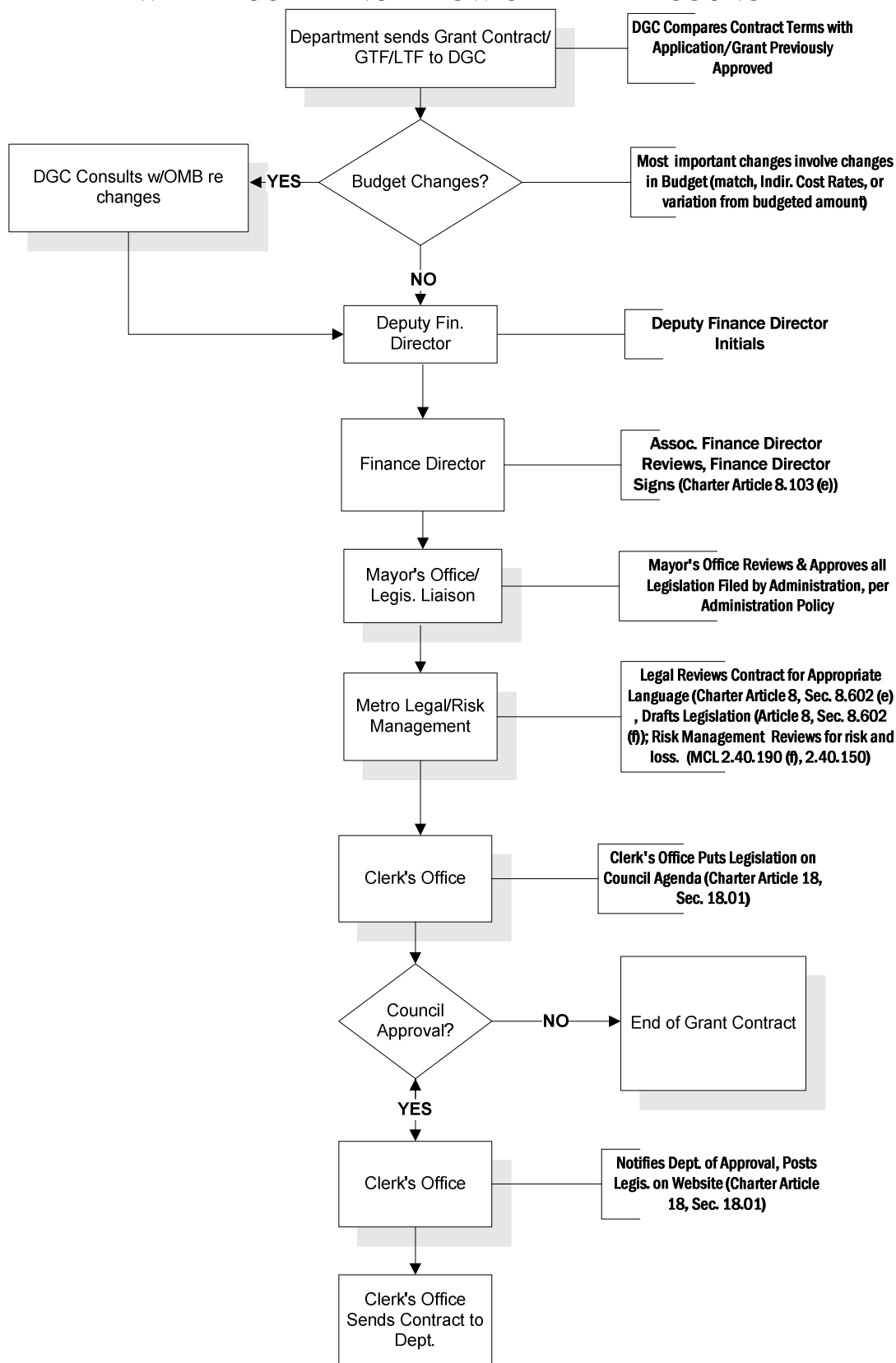


***AWARD ACCEPTANCE FLOW CHART – BY BOARD OR COMMISSION**



***Note: If the grant revenue has not been appropriated to the department's budget, the grant must also go before Council to have the revenue appropriated to the department's budget.**

AWARD ACCEPTANCE FLOW CHART – BY COUNCIL



SIGNATURE PAGE EXAMPLE 1
SIGNATURE PAGE
FOR

GRANT NO. _____

(* or use the name/date of contract as a reference here instead of the grant #)**

IN WITNESS WHEREOF, the parties have by their duly authorized representatives set their signatures.

METROPOLITAN GOVERNMENT OF
 NASHVILLE AND DAVIDSON COUNTY

 _____ Department

 Date

APPROVED AS TO AVAILABILITY
 OF FUNDS:

 Richard M. Riebeling, Director
 Department of Finance

 Date

APPROVED AS TO RISK AND INSURANCE:

 Director of Risk Management Services

 Date

APPROVED AS TO FORM AND
 LEGALITY:

 Metropolitan Attorney

 Date

 Karl F. Dean
 Metropolitan Mayor

 Date

ATTEST:

 Metropolitan Clerk

 Date

SIGNATURE PAGE EXAMPLE 2
(Where the Department Head Has Signed on Preceding Page)
SIGNATURE PAGE
FOR

GRANT NO. _____

(* or use the name/date of contract as a reference here instead of the grant #)**

IN WITNESS WHEREOF, the parties have by their duly authorized representatives set their signatures.

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY**

SEE PREVIOUS PAGE-----

Department

Date

APPROVED AS TO AVAILABILITY
OF FUNDS:

Richard M. Riebeling, Director
Department of Finance

Date

APPROVED AS TO RISK AND INSURANCE:

Director of Risk Management Services

Date

APPROVED AS TO FORM AND
LEGALITY:

Metropolitan Attorney

Date

Karl F. Dean
Metropolitan Mayor

Date

ATTEST:

Metropolitan Clerk

Date

**APPLICATION SIGNATURE PAGE
FOR
APPLICATION FOR (Write Name of grant here)**

**METROPOLITAN GOVERNMENT OF
NASHVILLE AND DAVIDSON COUNTY**

Director

Department of (Write Name of Dept.)

Date

FORMS

**(NOTE: ALL FORMS ARE FOR ILLUSTRATIVE PURPOSES
ONLY)**

GRANT TRACKING FORM, PART ONE

(FOR ILLUSTRATIVE PURPOSE ONLY. PLEASE SEE “GRANTS TRACKING FORM” LINK ON DIVISION OF GRANTS COORDINATION WEB SITE IN ORDER TO COMPLETE AND SUBMIT INFORMATION FOR AN ACTUAL GRANT.)

Grants Tracking Form

Part One

Pre-Application <input type="radio"/> Application <input checked="" type="radio"/> Award Acceptance <input type="radio"/> Contract Amendment <input type="radio"/>				
Department	Dept. No.	Contact	Phone	Fax
ADMINISTRATIVE ▼				
Grant Name:				
Grantor:		Select a Grantor --- > Other: _____		
Grant Period From:		(applications only) Anticipated Application Date: _____		
Grant Period To:		(applications only) Application Deadline: _____		
Funding Type:	FED DIRECT ▼	Multi-Department Grant <input type="checkbox"/> → If yes, list below. Outside Consultant Project: <input type="checkbox"/>		
Pass-Thru:		Total Award: _____		
Award Type:	Select Award Type --- > ▼	Metro Cash Match: _____		
Status:	Select Status --- > ▼	Metro In-Kind Match: _____		
Metro Category:	Select Category --- > ▼	Is Council approval required? <input checked="" type="checkbox"/>		
CFDA #		Applic. Submitted Electronically? <input checked="" type="checkbox"/>		
Project Description:				
Plan for continuation of service after expiration of grant/Budgetary Impact:				
How is Match Determined?				
Fixed Amount of \$	_____	or	% of Grant	Other: <input checked="" type="checkbox"/>
Explanation for "Other" means of determining match:				
For this Metro FY, how much of the required local Metro cash match:				
Is already in department budget?	_____	Fund	Business Unit	_____
Is not budgeted?	_____	Proposed Source of Match: _____		
(Indicate Match Amount & Source for Remaining Grant Years in Budget Below)				
Other:				
Number of FTEs the grant will fund:		Actual number of positions added:		
_____		_____		
Departmental Indirect Cost Rate		Indirect Cost of Grant to Metro:		
*Indirect Costs allowed? <input type="radio"/> Yes <input checked="" type="radio"/> No % Allow. _____		_____		
		Ind. Cost Requested from Grantor: _____		
		_____ in budget		
*(If "No", please attach documentation from the grantor that indirect costs are not allowable. See Instructions)				
Draw down allowable? <input type="checkbox"/>				
Metro or Community-based Partners:				

GRANTS TRACKING FORM, PART TWO

Part Two										
Grant Budget										
Budget Year	Metro Fiscal Year	Federal Grantor	State Grantor	Other Grantor	Local Match Cash	Match Source (Fund, BU)	Local Match In-Kind	Total Grant Each Year	Indirect Cost to Metro	Ind. Cost Neg. from Grantor
Yr 1	FY							\$0.00		
Yr 2	FY							\$0.00		
Yr 3	FY							\$0.00		
Yr 4	FY							\$0.00		
Yr 5	FY							\$0.00		
Total		\$0.00	\$0.00	\$0.00	\$0.00		\$0.00	\$0.00	\$0.00	\$0.00
		Date Awarded:					Tot. Awarded:			
		(or) Date Denied:					Reason:			
		(or) Date Withdrawn:					Reason:			

Contact: dennise.meyers@nashville.gov
vaughn.wilson@nashville.gov

Grant Tracking Form Instructions

Metropolitan Government – Department of Finance

The Grant Tracking Form should be filled out for both **Grant Applications** and **Grant Award Contracts**, with the cooperation of both department fiscal and programmatic personnel and approved by the Head of the issuing Department.

See below for instructions for submission of form once completed.

Indicate at the top of the Grant Tracking Form whether the current submission is “Pre-Application”, “Application”, “Award Acceptance”, or “Amendment”.

PART ONE

Department Name and Dept # – Select your department’s name from the drop down list. Your Department’s 2-digit FASTnet number will automatically appear in the next section.

Contact – The name of the department’s primary contact person for the grant proposal.

Phone/Fax – The phone and fax number of primary contact.

Grant name – The name of the grant or grant program.

Grantor – Select the agency or organization that will be administering the grant and providing the grantor’s share of funding from the drop down list. If you don’t see the name in the drop-down list, please enter the name in the field that says “Other: Enter other grantors information here”.

Grant Period – The starting and ending dates of the proposed grant program.

(For Applications Only) Anticipated Application Date – The date you plan to submit an application to the grantor.

(For Applications Only) Application Deadline – The grantor’s due date.

Funding Type – Identify the source (Federal, State, Corporate, etc.) of the grant funding from the drop down list.

Pass-Thru - If this is a pass-thru grant (see "Funding Type", above), select the name of the agency it will pass through.

Award Type – Select from the drop down list the funding process (ie, competitive, formula, or other) by which the grant awards are made.

Status – Identify from the drop down list whether the grant is new, a continuation, extension, or amendment of an existing grant that is already in your budget.

Metro Category – Identify from the drop down list whether this grant is targeted to an existing program provided within Metro or will it create a new service.

CFDA # - Catalog of Federal Domestic Assistance number for the grant program (if Federal).

Multi-department Grant Application – Check this box if there are Metro co-applicants that will share the award and matching requirements. Indicate who the co-applicants are in the box provided. Co-applicants will need to fill out a separate form

Total Award – For Applications, enter the early estimated amount of the funding request to the Grantor. For Contract Awards, enter the total amount of the award. **For amendments changing the award amount, enter amount of change only.**

Metro Cash Match – The amount of required cash match **to be provided by Metro** based on the estimated funding request.

Metro In-Kind Match – The amount of required Metro in-kind match based on the estimated funding request.

Is Council Approval Required? – Check if Council Approval is required for the purpose for which you are initially completing the form (whether grant application or grant award acceptance).

Applic. Submitted Electronically? - Check this if the application for this grant is submitted electronically rather than via the mail.

Project Description - Provide a brief description of the grant, goals, its purpose, and any unusual requirements. Type a concise description of the programs and services your department will provide with these grant funds along with an objective statement for what will change because of the proposed project. Also note any special provisions, departmental priorities, audit recommendations, and unusual requirements related to the grant

Plan for Continuation – Upon the expiration of the grant, describe the department's plan for continuation or the cessation of the service. If the plan includes continuation of service, all costs associated with the service need to be identified to assess the impact on the budget.

How is Match Determined – If the match is a fixed dollar amount, put the amount in the first field. If it is a percentage of the total expenditures, put the percentage in the second field. If it is a percentage with a fixed maximum, put the maximum amount in the first field and the percentage in the second. Percentages should be expressed as a percentage of the total project cost, not a percentage of the grantor's share. Other means of determining match should be described in the space provided.

For this Metro fiscal year, how much of the required local cash match - "Is already in your budget?" – If the grant is an extension, continuation, or replacement of an existing grant, you should already have local matching money in your budget (although possibly not all you will need). If it is a new grant, you may have matching funds already in your budget or you may not. In the first field, type the amount of local match already in your budget; in the field, "Is not budgeted?", type the amount of local match not budgeted. Enter the proposed source of match in the field so labeled. Enter the Fund and Business Unit of the match source in the fields indicated. **Match Amounts and Sources for succeeding years of multi-year contracts must be indicated in the Budget in Part Two, below.**

Number of FTEs – The number of annual full-time equivalent positions to be funded by the grant. One FTE is usually equivalent to one full-time position working 2080 hours per year. For example, a position working 1040 hours per year has an FTE of 0.5. Calculate this FTE on an annual basis; do not adjust for position Effective From and Through dates.

Number of Positions – The number of *new* positions to be funded by this grant, whether full- or part-time.

Indirect Costs. Enter your departmental indirect cost rate. Please contact Cost Accounting Division in the OMB (862-6483) if you need technical assistance in developing a cost allocation plan and an indirect cost rate. "Indirect Cost of Grant to Metro" is the total indirect cost over the entire grant period and is usually derived by multiplying the departmental indirect cost rate times the grant program cost. If you check the box indicating that indirect costs are allowable, please specify the rate allowed and total amount of indirect cost requested from the grantor in your grant budget. If indirect costs are allowable but limited to a certain percentage of direct cost, please attach documentation regarding the limit. If indirect costs are not allowable, attach documentation from the grantor indicating that.

Draw Downs or Reimbursements – Please indicate whether draw downs (prior to actual expenditures by Metro) are allowable.

Metro or Community Based Partners – Identify all partners in the proposed grant project.

PART TWO

For Award Acceptance: Complete Part Two at the same time as you complete Part One.

For Applications: Upon the completion of the grant application narrative and budget, please complete Part Two for authorization from the Department of Finance. The information you provide will be a cover sheet for tracking approvals.

Grant budget – For each year of the grant please identify (to the best of your knowledge) corresponding to Metro fiscal years, the amount of money to come from federal grantors, state grantors, and any other grantors; the amount and source of required Metro cash match; amount of Metro in-kind match; and the total grant amount for each year. In the "Metro Fiscal Year" column, delete the underscore following "FY" prior to entering the FY in question. In the next column, estimate the total Indirect Costs to Metro (by year). This will **usually** (though not always) be the the department's indirect cost rate times the total program costs. In the final column, "Ind. Cost Neg. from Grantor", enter the **actual** amount of indirect cost (by year) you will recover from the grantor. Be sure to enter zeros if you cannot recover any ind. cost from the grantor. **Please contact Cost Accounting Division in the OMB (862-6483) for technical assistance in identifying indirect costs, including the "LOCAP" central services rate.**

For grant amendments where the total has increased or decreased, use the new grant totals in the budget section (in the "Total Award" fields at the top and bottom of the form, use only the amount of the increase or decrease).

SUBMISSION

For Pre-Application:

When this form is complete:

In Excel, choose File, Send to, Mail Recipient (As attachment) and email to:
dennise.meyers@nashville.gov
Or click on the button indicated.

For Application:

When this form is complete:

- (1) Print out one copy to use as a cover sheet for the rest of the grant packet, which should be sent/delivered to Dennise Meyers, DGC, 5th Floor, 222 Third Ave., N.
- (2) Email a copy to Dennise Meyers following the instructions above

For Award Acceptance or Amendment:

For grants for which the form has already been completed during the application phase: Using the form previously

- (1) Using the form previously submitted, update any fields where the information may have changed (e.g., award amount). Be sure to include "Date Awarded", "Award Amount", and "Contract #".
- (2) Print out one copy to use as a cover sheet for the rest of the grant packet, which should be sent/delivered to Dennise Meyers, DGC, 5th Floor, 222 Third Ave., N.
- (3) In Excel, choose File, Send to, Mail Recipient (As attachment) and email to: dennise.meyers@nashville.gov, or click on the button indicated.

For grants where no previous form has been submitted:

- (1) Be sure to complete all applicable fields, including "Date Awarded", "Award Amount" & "Contract #"
- (2) Print out one copy to use as a cover sheet for the rest of the grant packet, which should be sent/delivered to Dennise Meyers, DGC, 5th Floor, 222 Third Ave., N.
- (3) In Excel, choose File, Send to, Mail Recipient (As attachment) and email to: dennise.meyers@nashville.gov, or click on the button indicated.

Metropolitan Government of Nashville/Davidson Co. Business Unit Changes/Addition Request

Accounting Information	
Effective Date (Current Date or Future Date if not for immediate use.)	
Department Name / Number	
BU Number (leave blank if new)	
Brief Description of Activity	
Proposed Business Unit Name	
Proposed Fund Number	
Department - specific code (if any)	
Funding Source	
Location	<input type="checkbox"/> Annual <input type="checkbox"/> Multi-Year <input type="checkbox"/> No Budget
Budget Method (check one)	
Specific Object Accounts needed or BU from which to copy <u>all</u> accounts <i>Do not use BU with lot of unused accounts</i>	
Does this activity involve positions/payroll?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Results Matter	
If Department has implemented Results Matter, this section must be completed.	
Line of Business Name/Code	
Program Name/Code	

Grant Information		
(Check here if not grant and skip this section) <input type="checkbox"/>		
All Grant related BU's must be approved by the Division of Grants Coordination		
ARRA Grant - Federal Stimulus 2009	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Federal Direct	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Federal Pass-Thru	<input type="checkbox"/> Yes	<input type="checkbox"/> No
State Direct	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Federal Grantor		
State Grantor		
Other Grantor		
Contract/Grant Number		
Department Grant/Project Number		
CFDA No.		
CFDA No. Description/Name		
Revenue Adjustment Required?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Local Match Required?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
Method of Reimbursement		
pre-paid lump sum	<input type="checkbox"/> Yes	<input type="checkbox"/> No
monthly reimbursement	<input type="checkbox"/> Yes	<input type="checkbox"/> No
lump sum reimbursement	<input type="checkbox"/> Yes	<input type="checkbox"/> No
prepaid draw downs	<input type="checkbox"/> Yes	<input type="checkbox"/> No
quarterly reimbursement	<input type="checkbox"/> Yes	<input type="checkbox"/> No
other (specify):		

Approval & Date Approved	
Department	
Division of Budgets	
Division of Grants Coordination	
Division of Accounts	

LEGISLATIVE TRACKING FORM

Filing for Council Meeting Date: _____ Resolution _____ Ordinance _____

Contact/Prepared By: _____ Date Prepared: _____

Title (Caption): _____

Submitted to Planning Commission? ☐ NA ☐ Yes-Date: _____ Proposal No: _____

Proposing Department: _____ Requested By: _____

Affected Department(s): _____ Affected Council District(s): _____

Legislative Category (check one):

<input type="checkbox"/> Bonds	<input type="checkbox"/> Contract Approval	<input type="checkbox"/> Intergovernmental Agreement
<input type="checkbox"/> Budget - Pay Plan	<input type="checkbox"/> Donation	<input type="checkbox"/> Lease
<input type="checkbox"/> Budget - 4%	<input type="checkbox"/> Easement Abandonment	<input type="checkbox"/> Maps
<input type="checkbox"/> Capital Improvements	<input type="checkbox"/> Easement Accep/Acquisition	<input type="checkbox"/> Master List A&E
<input type="checkbox"/> Capital Outlay Notes	<input type="checkbox"/> Grant	<input type="checkbox"/> Settlement of Claims/Lawsuits
<input type="checkbox"/> Code Amendment	<input type="checkbox"/> Grant Application	<input type="checkbox"/> Street/Highway Improvements
<input type="checkbox"/> Condemnation	<input type="checkbox"/> Improvement Acc.	<input type="checkbox"/> Other: _____

FINANCE Amount +/-: \$ _____ Funding Source: Capital Improvement Budget Capital Outlay Notes Departmental/Agency Budget Funds to Metro General Obligation Bonds Grant Increased Revenue Sources Approved by OMB: _____ Approved by Finance/Accounts: _____ Approved by Div Grants Coordination: _____	Match: \$ _____ Judgment and Lossees Local Government Investment Project Revenue Bonds Self-Insured Liability Solid Waste Reserve Unappropriated Fund Balance 4% Fund Other: _____ Date to Finance Director's Office: _____ APPROVED BY FINANCE DIRECTOR'S OFFICE: _____
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ADMINISTRATION	
Council District Member Sponsors: _____	
Council Committee Chair Sponsors: _____	
Approved by Administration: _____	Date: _____

DEPARTMENT OF LAW	
Date to Dept. of Law: _____	Approved by Department of Law: _____
Settlement Resolution/Memorandum Approved by: _____	
Date to Council: _____	For Council Meeting: _____ <input type="checkbox"/> E-mailed Clerk
<input type="checkbox"/> All Dept. Signatures <input type="checkbox"/> Copies <input type="checkbox"/> Backing <input type="checkbox"/> Legislative Summary <input type="checkbox"/> Settlement Memo <input type="checkbox"/> Clerk Letter <input type="checkbox"/> Ready to File	

Department of Law - White Copy

Administration - Yellow Copy

Finance Department - Pink Copy

EXAMPLE OF COMPLETED LEGISLATIVE TRACKING FORM

LEGISLATIVE TRACKING FORM

Filing for Council Meeting Date: _____ EXAMPLE XX Resolution _____ Ordinance

Contact/Prepared By: Jane Doe Date Prepared: 7/7/07

Title (Caption): TO ACCEPT A GRANT FROM THE TENNESSEE DEPARTMENT OF
ENVIRONMENT AND CONSERVATION TO THE METRO PUBLIC WORKS DEPARTMENT FOR
\$150,000, AND APPROPRIATE THE FUNDING TO THE METRO PUBLIC WORKS BUDGET.

Submitted to Planning Commission? N/A Yes-Date: _____ Proposal No: _____

Proposing Department: PUBLIC WORKS Requested By: _____

Affected Department(s): _____ Affected Council District(s): _____

Legislative Category (check one):

<input type="checkbox"/> Bonds	<input type="checkbox"/> Contract Approval	<input type="checkbox"/> Intergovernmental Agreement
<input type="checkbox"/> Budget – Pay Plan	<input type="checkbox"/> Donation	<input type="checkbox"/> Lease
<input type="checkbox"/> Budget – 4%	<input type="checkbox"/> Easement Abandonment	<input type="checkbox"/> Maps
<input type="checkbox"/> Capital Improvements	<input type="checkbox"/> Easement Accep/Acquisition	<input type="checkbox"/> Master List A&E
<input type="checkbox"/> Capital Outlay Notes	<input checked="" type="checkbox"/> Grant	<input type="checkbox"/> Settlement of Claims/Lawsuits
<input type="checkbox"/> Code Amendment	<input type="checkbox"/> Grant Application	<input type="checkbox"/> Street/Highway Improvements
<input type="checkbox"/> Condemnation	<input type="checkbox"/> Improvement Acc.	<input type="checkbox"/> Other: _____

FINANCE Amount +/-: \$ _____

Funding Source: Capital Improvement Budget
Capital Outlay Notes
Departmental/Agency Budget
Funds to Metro
General Obligation Bonds
Grant
Increased Revenue Sources

Approved by OMB: _____
 Approved by Finance/Accounts: _____
 Approved by Div Grants Coordination: _____

Match: \$ _____

Judgment and Losses
Local Government Investment Project
Revenue Bonds
Self-Insured Liability
Solid Waste Reserve
Unappropriated Fund Balance
4% Fund
 Other: _____

Date to Finance Director's Office: _____

APPROVED BY

FINANCE DIRECTOR'S OFFICE: _____

ADMINISTRATION

Council District Member Sponsors: _____

Council Committee Chair Sponsors: _____

Approved by Administration: _____ Date: _____

DEPARTMENT OF LAW

Date to Dept. of Law: _____ Approved by Department of Law: _____

Settlement Resolution/Memorandum Approved by: _____

Date to Council: _____ For Council Meeting: _____ ☐ Emailed Clerk

☐ All Dept. Signatures ☐ Copies ☐ Backing ☐ Legislative Summary ☐ Settlement Memo ☐ Clerk Letter ☐ Ready to File

Department of Law – White Copy; Administration – Yellow Copy; Finance Department – Pink Copy; Department/Agency – Goldenrod Copy